

REMARKS/ARGUMENTS

Entry of this amendment is respectfully requested.

Respectfully submitted,

ANDRUS, SCEALES, STARKE & SAWALL, LLP

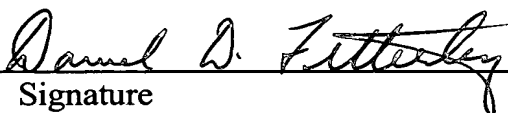


Daniel D. Fetterley
(Reg. No. 20,323)

100 East Wisconsin Avenue, Suite 1100
Milwaukee, Wisconsin 53202
(414) 271-7590

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<u>Daniel D. Fetterley</u>	<u>20,323</u>
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